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COMMISSIONER

The Commonwealth of Massachusetts
Department of Revenue
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October 18, 1984

General Laws Chapter 62C, Section 47A and State Tax Administration Regulation 830 CMR 62C.47, promulgated thereunder, require agencies and subdivisions of the Commonwealth annually to furnish to the Commissioner a report of all licenses they have issued during the preceding calendar year. You inquire whether, for purposes of this requirement, "license" includes certificates granted to teachers and other educational personnel under General Laws Chapter 71, Section 38G, and approvals issued by the Department of Education under General Laws Chapter 71B, Section 10 with respect to so-called Chapter 766 programs operated by private schools.

General Laws Chapter 71, Section 38G provides in part:

No person shall be eligible for employment by a school committee as a teacher, principal, supervisor, director, guidance counselor and director, school psychologist, school librarian, audio-visual media specialist, unified media specialist, school business administrator, superintendent of schools or assistant superintendent of schools unless he has been granted by the [Board of Education, acting through the Department of Education,] a certificate with respect to the type of position for which he seeks employment;...

Teachers and other educational personnel need no certification from the Board of Education to be employed in private regular day schools.

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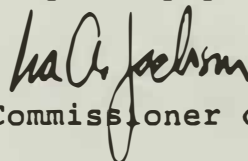
"License" is defined in 830 CMR 62C.47(1)(c) as "any license or other certificate of authority to conduct a profession, trade or business."

Chapter 71, Section 38G requires certificates of teachers and other educational personnel from the Board of Education. These certificates are "licenses" within the meaning of General Laws Chapter 62C, Section 47A and Regulation 830 CMR 62C.47 and the Department of Education must report such certificates to the Commissioner.

Under the Chapter 766 program, the Department of Education is authorized to refer children requiring special education to any approved institution which offers curriculum, instruction and facilities appropriate to the child's needs. For approval, the curriculum at such an institution must be equivalent, insofar as the Department deems feasible, to the curriculum for children of comparable age and ability in the public schools of the Commonwealth. The expenses of instruction and support furnished to special needs children under the Chapter 766 program may be paid in whole or in part by the Commonwealth and the local school committee. G.L. c. 71B, § 10.

Chapter 766 approvals issued under General Laws Chapter 71B, Section 10 are not licenses and need not be reported to the Commissioner.

Very truly yours,



Commissioner of Revenue

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